

Notification of a Reportable Event

Board of Accountancy Washington State



Mail to:

Washington State Board of Accountancy
PO Box 9131
Olympia, WA 98507-9131

www.cpaboard.wa.gov

Name: _____ Certificate/License/Registration Number: _____
Address: _____ Telephone Number: _____
Address: _____ E-Mail Address (Optional): _____
City, State or Province, Country, and Zip: _____
Firms Only - Contact Individual (Please Print): _____

SECTION I - Check the appropriate box(es)

☐ A sanction, order, suspension, revocation, or modification of license, certificate, permit or practice rights by:

☐ SEC ☐ PCAOB ☐ IRS ☐ The _____ State Board of Accountancy
(State)
☐ Copy of Sanction/Order is attached (required). Date of Sanction/Order: _____

SECTION II - Check the appropriate box(es)

☐ Charges (see instructions - Section D.1) that the licensee, certificateholder, non-licensee firm owner or firm committed a prohibited act (see instructions - Section D.2 and D.3) that would be a violation of Board ethical or technical standards:

☐ SEC ☐ PCAOB ☐ IRS ☐ The _____ State Board of Accountancy
(State)
☐ Federal or State Taxing, Securities, or Insurance Regulatory Body: _____
(Agency Name)
☐ Copy of charging documents are attached (required). Date of Charges: _____

SECTION III - Check the appropriate box(es)

☐ Reportable event because license issued through the foreign reciprocity provisions of RCW 18.04.183 (see instructions - Section D.4)

REPORTING INDIVIDUALS:

I certify under the **penalty of perjury** under the laws of the state of Washington to the truth and accuracy of all statements made in this notification.

Print Name: _____
Signature: _____ (Date) _____
Location: _____
(City, State, or Province, Country)

REPORTING FIRMS - CERTIFICATION TO BE COMPLETED BY FIRM OWNER HOLDING A WASHINGTON STATE CPA LICENSE:

I certify under the **penalty of perjury** under the laws of the state of Washington to the truth and accuracy of all statements made in this notification.

Print Name: _____
(Firm Owner holding a Valid Washington State CPA License to Practice Public Accounting) (License Number) _____
Signature: _____ (Date) _____
Location: _____
(City, State, or Province, Country)

A. Submission Due Date:

[WAC 4-25-670](#) requires submission of a Notification of a Reportable Event within 30 days of the event (i.e., the issuance of the order, charges, etc.).

B. Firm Reporting:

1. **Partnerships, LLCs, LLPs, and Professional Service Corporations** are to report on action taken against the CPA firm or the CPA firm license. CPA firms are not required to report action taken against owners, principles, partners, or employees.
2. **Sole-Practitioners** are to report action taken against the sole-practitioner, the sole-practitioner's individual CPA license, the CPA firm, or the CPA firm license.

C. Individual Reporting:

If you are a licensee, a certificateholder, or a non-CPA owner in a CPA firm, you must report action taken against yourself and/or your individual CPA license, certificate, or permit in any jurisdiction.

D. Instructions on Completing Section II:

1. **Charges:** Means a document has been issued by the legal authority to the person or firm to notify the defendant/respondent of offenses for which the authority has determined there is sufficient reason to prosecute or discipline the individual. Copies of all charging documents must be attached to the Notification of Reportable Events and submitted to the Board.
2. **Prohibited Acts:** To assist you in understanding what charges must be reported under Section II of this form, some examples of prohibited acts constituting a violation of Board ethical or technical standards are set out below. This list is not exhaustive, and other charges or events may need to be reported to the Board under the requirements of [RCW 18.04.195\(10\)](#), [RCW 18.04.215\(9\)](#), and [WAC 4-25-670](#) as applicable:
 - a. Fraud, dishonesty, or negligence while representing oneself as a CPA, CPA firm or a non-licensee firm owner
 - b. Practicing public accounting prior to obtaining a valid license, certificate, or permit to practice public accounting
 - c. Purposefully, knowingly or negligently failing to file a report/record, or filing a false report/record, required by local, state, or federal law
 - d. Fraud or deceit in obtaining a license/certificate/permit or in support of another's application for a license/certificate/permit
 - e. A violation of the rules of conduct established in [WAC 4-25-610](#) (professional judgment, public interest, integrity, objectivity)
 - f. A violation of independence standards as established by WAC 4-25-622, SEC, GAO, and/or the AICPA Code of Conduct
 - g. Failure to comply with IRS, SEC, GAO, OMB, FASB, GASB, CASB, FASAB, and AICPA standards listed in [WAC 4-25-631](#)
 - h. Securities violations, including but not limited to fraud, insider trading or unauthorized sale of securities
 - i. Felony criminal conduct involving financial fraud, including but not limited to mail fraud, wire fraud or identity theft
 - j. Felony criminal conduct involving obstruction of justice, including but not limited to destruction of documents
 - k. Intentional misconduct or gross or reckless negligence in performing duties defined by state or federal statutes, that are substantially related to the profession of accounting, including violations of securities laws, banking laws, insurance laws, tax laws or violations of fiduciary obligations by a trustee
3. **Events that are not reportable under Section II of this form:**
 - a. Failure to pay a professional license fee by the established due date
 - b. Failure to meet the continuing professional education requirements of another state board of accountancy
 - c. Civil judgments for debts, civil settlements, and/or civil arbitration awards described in Items a. through k. in D.2 above
 - d. Restatements of a financial statement
 - e. Notice of the opening or initiation of an investigation by a state board of accountancy, IRS, SEC, PCAOB or federal or state taxing, securities, or insurance regulatory body
4. **If your CPA license or certificate was issued through the foreign reciprocity provisions of [RCW 18.04.183](#) and [WAC 4-25-781](#), in addition to the requirements above, you must also report the following events within 30 days:**
 - a. Investigations undertaken by a foreign credentialing body against your foreign credential
 - b. Sanctions imposed by a foreign credentialing body against your foreign credential
 - c. Suspension or revocation of your foreign credential by a foreign credentialing body
 - d. That your foreign credential has lapsed or become invalid